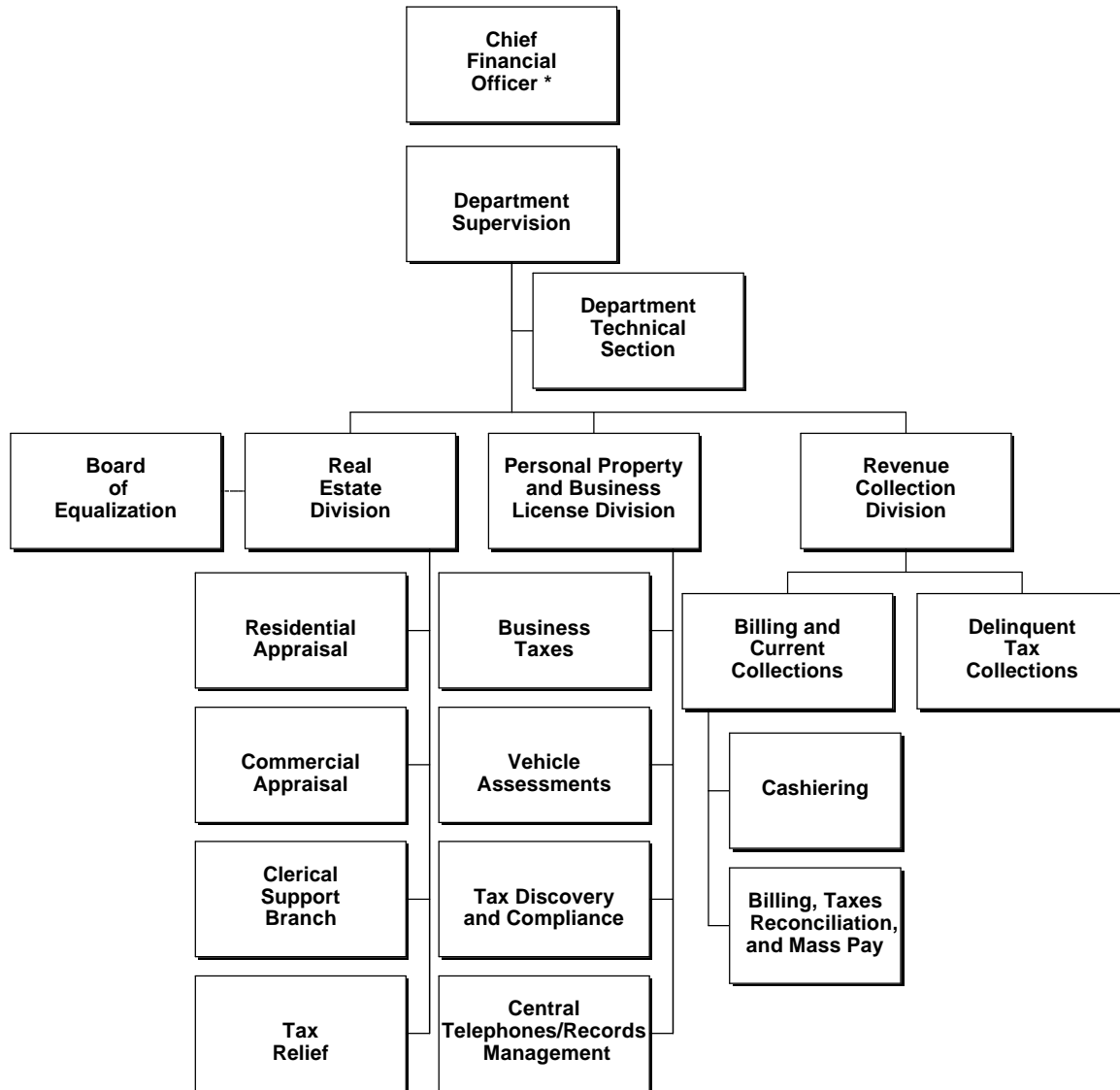


DEPARTMENT OF TAX ADMINISTRATION



* The Chief Financial Officer has responsibility for strategic direction and oversight of this agency; however, for budget purposes, that position and associated funding are reflected within the Department of Management and Budget.

DEPARTMENT OF TAX ADMINISTRATION

Agency Position Summary

309 Regular Positions (-16) / 309.0 Regular Staff Years (-16.0)

Position Detail Information

DEPARTMENT SUPERVISION

1 Director of Tax Admin.
1 Administrative Assistant IV
2 Positions
2.0 Staff Years

Department Technical Section

1 Management Analyst IV
1 Management Analyst II
3 Programmer Analysts III
2 IT Technicians II
1 Administrative Assistant IV
1 Administrative Assistant III
9 Positions
9.0 Staff Years

REAL ESTATE DIVISION

1 Director
2 Assistant Directors
1 Administrative Assistant III
1 Administrative Assistant II
1 Management Analyst III
6 Positions
6.0 Staff Years

Residential Appraisal

7 Supervising Appraisers
13 Senior Appraisers
23 Appraisers
43 Positions
43.0 Staff Years

Commercial Appraisal

4 Supervising Appraisers
17 Senior Appraisers
21 Positions
21.0 Staff Years

Clerical Support Branch

1 Real Estate Records Mgr.
2 Administrative Assistants V
3 Administrative Assistants IV
15 Administrative Assistants III
3 Administrative Assistants II
24 Positions
24.0 Staff Years

Tax Relief

1 Management Analyst II
1 Business Tax Specialist II
2 Positions
2.0 Staff Years

Board of Real Estate

Assessments Equalization

1 Administrative Assistant III
1 Position
1.0 Staff Year

PERSONAL PROPERTY AND

BUSINESS LICENSE DIVISION

1 Director
1 Assistant Director
1 Management Analyst II
1 Administrative Assistant III
1 Administrative Assistant II
5 Positions
5.0 Staff Years

Tax Discovery and Compliance

1 Management Analyst III
5 Auditors III
2 Auditors II
1 Accountant II
11 Business Tax Specialists II
2 Administrative Assistants IV
6 Administrative Assistants III (-13)
1 Administrative Assistant I
29 Positions (-13)
29.0 Staff Years (-13.0)

Central Telephones and

Records Management

1 Management Analyst II
3 Administrative Assistants IV
30 Administrative Assistants III (-1)
6 Administrative Assistants I
40 Positions (-1)
40.0 Staff Years (-1.0)

Business Taxes

1 Accountant II
17 Administrative Assistants III
18 Positions
18.0 Staff Years

Vehicle Assessments

1 Management Analyst II
2 Administrative Assistants III
17 Administrative Assistants II
20 Positions
20.0 Staff Years

REVENUE COLLECTION DIVISION

1 Director
1 Management Analyst IV
1 Administrative Assistant III
1 Administrative Assistant II
1 IT Technician II
5 Positions
5.0 Staff Years

Cashiering

1 Accountant III
1 Accountant II
1 Administrative Assistant V
3 Administrative Assistants IV
18 Administrative Assistants III (-1)
24 Positions (-1)
24.0 Staff Years (-1.0)

Billing, Taxes Reconciliation, and Mass Pay

0 Management Analyst III (-1)
3 Management Analysts II
1 Accountant II
4 Administrative Assistants V
12 Administrative Assistants III
2 Administrative Assistants II
22 Positions (-1)
22.0 Staff Years (-1.0)

Delinquent Tax Collections

1 Management Analyst III
2 Management Analysts II
2 Administrative Assistants V
6 Administrative Assistants IV
26 Administrative Assistants III
1 Administrative Assistant I
38 Positions
38.0 Staff Years

(-) Denotes abolished positions.

DEPARTMENT OF TAX ADMINISTRATION

Agency Mission

To assess, levy and collect all real and tangible personal property, business license, and other miscellaneous taxes according to State statutes and County ordinances; to ensure the assessments are uniform and equitable so that each property owner carries his or her fair share of the tax burden; to maintain current collection rates and ensure all delinquent taxes are collected; to ensure that all firms and individuals engaged in business activities are properly licensed; to administer tax relief programs in a manner that ensures all eligible residents receive proper benefits; to properly administer the State Income Tax and other State and County programs as required; and to ensure that all departmental programs are administered with the highest quality of customer service.

Agency Summary					
Category	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	327/ 327	321/ 321	325/ 325	312/ 312	309/ 309
Expenditures:					
Personnel Services	\$14,609,180	\$15,583,780	\$15,582,251	\$15,561,420	\$15,321,318
Operating Expenses	4,184,287	4,349,187	4,569,278	4,505,515	4,606,103
Capital Equipment	176,399	0	12,908	0	0
Subtotal	\$18,969,866	\$19,932,967	\$20,164,437	\$20,066,935	\$19,927,421
Less:					
Recovered Costs	(\$612)	(\$1,529)	\$0	\$0	\$0
Total Expenditures	\$18,969,254	\$19,931,438	\$20,164,437	\$20,066,935	\$19,927,421
Income:					
State Reimbursement	\$58,891	\$60,526	\$60,526	\$58,953	\$58,953
Land Use Assessment					
Application Fee	327	600	600	600	600
State Shared Retirement	2,035,606	2,011,851	1,956,766	1,905,890	1,905,890
Total Income	\$2,094,824	\$2,072,977	\$2,017,892	\$1,965,443	\$1,965,443
Net Cost to the County	\$16,874,430	\$17,858,461	\$18,146,545	\$18,101,492	\$17,961,978

Summary by Cost Center					
Category	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
Department Supervision	\$1,516,686	\$1,362,679	\$1,516,028	\$1,355,501	\$1,301,153
Real Estate Division	5,397,613	5,928,699	5,938,699	6,145,000	6,100,781
Personal Property and Business License Division	5,328,649	5,651,829	5,651,829	5,380,176	5,339,450
Revenue Collection Division	6,726,306	6,988,231	7,057,881	7,186,258	7,186,037
Total Expenditures	\$18,969,254	\$19,931,438	\$20,164,437	\$20,066,935	\$19,927,421

DEPARTMENT OF TAX ADMINISTRATION

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2004 Advertised Budget Plan, as approved by the Board of Supervisors on April 28, 2003:

- ◆ A decrease of \$119,023 reflects reduced funding for the Pay for Performance program. Based on the approved 25 percent reduction, the FY 2004 program will result in reductions in the increases employees will receive based on their performance rating, capping employees to a maximum of 5.25 percent. This adjustment leaves in place the Pay for Performance program in preparation for system redesign for FY 2005.
- ◆ Reduction of \$121,079 and 3/3.0 SYE positions in Personnel Services and an increase of \$149,288 in Operating Expenses associated with the outsourcing of parking tickets processing and collecting.
- ◆ A decrease of \$48,700 for PC Replacement charges based on the reduction in the annual contribution for PC replacement by \$100 per PC, from \$500 to \$400.

The following funding adjustments reflect all approved changes to the FY 2003 Revised Budget Plan from January 1, 2003 through April 21, 2003. Included are all adjustments made as part of the FY 2003 Third Quarter Review:

- ◆ The Board of Supervisors made no adjustments to this agency.

County Executive Proposed FY 2004 Advertised Budget Plan

Purpose

The Department of Tax Administration is responsible for both assessing and collecting all real and tangible personal property, business license and other miscellaneous taxes according to State statutes and County ordinances. The Department is also charged with the responsibility of ensuring that assessments are uniform and equitable so that each property owner carries his or her share of the tax burden.

Key Accomplishments

- ◆ Performed 667,500 computer-assisted appraisals of real property land and structures.
- ◆ Processed an estimated 2,500 administrative appeals, 500 Board of Equalization cases and approximately 10 Court cases.
- ◆ Successfully maintained a Russell Index rating of 6 percent, which exceeds the established "good" rating of 15 percent. The Russell Index is one measure of equity in real property assessment.
- ◆ Began the systematic inspection of single-family residential properties.
- ◆ Processed the assessment of personal property and license taxes for approximately 1,030,100 individual and business accounts.
- ◆ Processed 47,900 Business, Professional and Occupational License applications.
- ◆ Administered a central telephone call center, which handles approximately 519,617 calls annually and maintains correspondence and central files for the Department.

DEPARTMENT OF TAX ADMINISTRATION

- ◆ Processed citizen inquiries, tax payments, and tax record update requests received via the Internet.
- ◆ Successfully employed aggressive enforcement methods, including Program Target (Tax Administration Revenue Generating Enhancement Team) wage and bank liens, seizure of checks, and State's Set-off Debt Program to collect delinquent taxes. Enhanced collection efforts have also been successfully implemented in the collection of Parking Tickets.
- ◆ Deposited and reconciled over 3.2 million payments, totaling over \$1.8 billion, from current taxes, licenses, invoices, and miscellaneous items.

FY 2004 Initiatives

- ◆ Continue to utilize a variety of tools to identify delinquent taxpayers, such as advanced computer match programs; on-line State Department of Motor Vehicles (DMV) and income tax data; cross-matching of assessment databases and other County computer files.
- ◆ Craft partnerships with the State DMV to enhance the collection of taxes.
- ◆ Maintain aggressive collection of County taxes and parking tickets; utilize all statutory tools available; maximize referral of accounts to collection agencies.
- ◆ Facilitate the appeal of assessments; accept vehicle registrations, update tax records, and payment of parking tickets via secure transactions over the Internet.
- ◆ Continue modernization of real estate tax computer systems.
- ◆ Enhance existing e-commerce capabilities and implement 'Advance Decal Sales' process approved by the Board of Supervisors on January 6, 2003.

FY 2004 Budget Reductions

As part of the FY 2004 Advertised Budget Plan, reductions totaling \$1,040,628 and 13/13.0 SYE positions are proposed by the County Executive for this agency. These reductions include:

- ◆ Reduction of \$451,934 and 13 positions in the TARGET Program resulting in an 81 percent reduction in this program. Program TARGET is a County effort to discover, assess, and collect taxes from apparent tax evaders. Staff is working to automate much of the TARGET function via an enhanced computer matching programming. This action will require programming changes by July 2003 and additional public information on the website in order to maintain vehicle levy and avoid revenue loss. This reduction will also result in an increase in telephone wait time.
- ◆ Reduction of \$483,695 in net cost savings due to the implementation of the 'Advance Decal Sales' process for FY 2004 approved by the Board of Supervisors on January 6, 2003. Advance vehicle decals will be provided to citizens with no delinquent taxes by mailing the decal with personal property tax bills. This action will reduce counter traffic and seasonal cashier funding and will require IT programming and a taxpayer education campaign so that revenue collections will not be impacted. This is a 64 percent cut in seasonal funding for these divisions.
- ◆ Reduction of \$104,999, which decreases the number of 48-week seasonal data collectors and seasonal assistance for the Real Estate Clerical section. These reductions will delay systematic site visit for new home construction, delay the verification of property characteristics and increase workload on assessors and clerical staff.

DEPARTMENT OF TAX ADMINISTRATION

Performance Measurement Results

In FY 2004, the Department of Tax Administration, Real Estate Division, is projected to assess 341,000 parcels, an increase of 4,000 parcels over the FY 2003 level of 337,000. The FY 2002 property assessment accuracy level of 99.77 percent is slightly above the target of 99.75 percent. The Department expects to maintain this rate of accuracy by making defensible assessments of market value for both residential and non-residential properties, in a volatile market. Due to the increased real estate market activity, and the increasingly complex nature of the properties to be assessed, the Department's cost per parcel is expected to increase from \$21.38 in FY 2003 to \$21.94 in FY 2004. As a customer service measure, change of assessment notices will continue to be mailed at the end of February, giving taxpayers a maximum amount of time to discuss their assessments. In addition, assessment information continues to be available via the website, supplemented by sales search tools and Geographic Information System (GIS) maps. Real Estate Division uses email extensively to respond to taxpayer questions and concerns, striving to respond within 48 hours. Taxpayers sent over 3,100 emails during FY 2002.

In FY 2002, the Personal Property and Business License Division implemented a customer service goal by providing taxpayers the opportunity to file for personal property taxes and purchase county decals over the Internet. Since implementation, approximately 100 citizens per day utilize this service. Average response time to taxpayer inquiries via e-mail was maintained at 48 hours, responding to over 4,900 e-mails. Accuracy of assessments remained high with less than five percent of the total levy exonerated, the majority of which were due to prorating of personal property taxes.

In FY 2002, the Revenue Collection Division exceeded its target collection and cost to collect delinquent taxes. The percent of outstanding receivables (i.e. unpaid taxes from prior years) collected increased seven percentage points from 22 percent in FY 2001 to 29 percent in FY 2002. Budget targets for the collection of Parking Tickets were also surpassed based on a new aggressive collection focus for a revenue increase of 43 percent. The service quality remained in the 99 percent category and the customer service surveys provided an overall satisfaction rate of 95 percent (or 3.8 on 4.0-point scale).

Funding Adjustments

The following funding adjustments from the FY 2003 Revised Budget Plan are necessary to support the FY 2004 program:

- ◆ A net increase of \$997,959 in Personnel Services associated with salary adjustments necessary to support the County's compensation program.
- ◆ A decrease of \$1,018,790 in Personnel Services and 13/13.0 SYE positions as part of reductions made by the County Executive.
- ◆ An increase of \$230,026 in Operating Expenses for Information Technology Infrastructure charges based on the agency's historic usage.
- ◆ A net decrease of \$232,999 in Operating Expenses not required in FY 2003 primarily due to the carryover of expenditures for costs associated with enhancements to the cashiering and parking ticket system.
- ◆ A net decrease of \$73,698 in Operating Expenses including \$21,838 in reductions recommended by the County Executive and \$51,860 for adjustments to PC replacement and Department of Vehicle Services charges.

DEPARTMENT OF TAX ADMINISTRATION

The following funding adjustments reflect all approved changes in the FY 2003 Revised Budget Plan since passage of the FY 2003 Adopted Budget Plan. Included are all adjustments made as part of the FY 2002 Carryover Review and all other approved changes through December 31, 2002:

- ◆ As part of the FY 2002 Carryover Review, an increase of \$232,999 is due to encumbered carryover in Operating Expenses.
- ◆ A decrease of \$1,529 in Personnel Services as agency no longer issues Food Stamps.



Department Supervision

Cost Center Summary					
Category	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	11/ 11	11/ 11	11/ 11	11/ 11	11/ 11
Total Expenditures	\$1,516,686	\$1,362,679	\$1,516,028	\$1,355,501	\$1,301,153

Goal

To administer, supervise, and adjudicate the assessment, levy, and collection of all taxes that are charged to citizens and businesses of Fairfax County in order to ensure full compliance with the Virginia Constitution, State and County codes and to provide for the funding of the public need as established through the annual budget process.

Performance Measures

Objectives

- ◆ To maintain an average assessment-to-sales percentage for real estate in the low 90's, which indicates compliance with the law to assess at fair market value without over-assessing property.
- ◆ To maintain a minimum coefficient of dispersion of 6.0 which indicates a high degree of assessment equity (i.e., like properties and neighborhoods are similarly assessed).
- ◆ To maintain an average minimum collection rate of 98.20 percent for Real Estate, Personal Property, and Business, Professional, and Occupational License (BPOL) taxes, with no degradation in statutory compliance, timeliness, or customer satisfaction, in order to show compliance with the law to collect all taxes due and ensure everyone pays their fair share of the tax burden which funds most County programs.

DEPARTMENT OF TAX ADMINISTRATION

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2000 Actual	FY 2001 Actual	FY 2002 Estimate/Actual	FY 2003	FY 2004
Output:					
Real Estate Assessments (in billions) (1)	\$80.6	\$87.8	\$99.8 / \$99.8	\$114.9	\$129.2
Amount collected for real estate, personal property, BPOL (in billions)	\$1.460	\$1.614	\$1.769 / \$1.775	\$1.936	\$2.049
Efficiency:					
Cost per \$1,000 dollars assessed	\$0.070	\$0.069	\$0.067 / \$0.066	\$0.063	\$0.058
Cost per \$1,000 dollars collected	\$13.82	\$13.82	\$12.69 / \$12.58	\$12.27	\$11.46
Service Quality:					
Average rating of DTA services by customers (2)	3.8	3.8	3.8 / 3.8	3.8	3.8
Outcome:					
Assessment/Sales ratio (3)	89.7%	89.9%	89.9% / 89.9%	91.2%	92.0%
Coefficient of Dispersion (4)	5.6	5.7	6.2 / 6.2	6.1	6.0
Average collection rate in all tax categories	98.92%	98.20%	98.20% / 98.11%	98.20%	98.20%

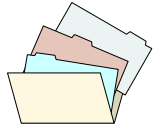
(1) Real Estate Assessments do not include exonerations, supplemental assessments, tax relief, and public service corporations.

(2) The average rating of DTA services by customers is based on a 4.0 scale, with 4.0 being the highest.

(3) The assessment/sales ratio is measured annually by Fairfax County Department of Tax Administration. The ratios are based on comparing tax year assessments to the most recent data available. For example, calendar year 2002 sales are compared to tax year 2003 assessments for FY 2004.

(4) A small coefficient of dispersion indicates that the universe of assessment-to-sales ratios are grouped relatively closely around the median assessment-to-sale ratio and that the assessment of property is more equitable. An index below 15 is considered good, from 5 to 10 indicates excellent uniformity.

DEPARTMENT OF TAX ADMINISTRATION



Real Estate Division

Cost Center Summary					
Category	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	97/ 97	97/ 97	97/ 97	97/ 97	97/ 97
Total Expenditures	\$5,397,613	\$5,928,699	\$5,938,699	\$6,145,000	\$6,100,781

Goal

To assess and update all real property in the County in a fair and equitable manner to ensure that each taxpayer bears his or her fair share of the real property tax burden.

Performance Measures

Objectives

- ♦ To maintain the cost per thousand dollars of Real Estate tax levied at or below \$6.00 and the cost per parcel assessed at or below \$22.00, while maintaining an overall assessment accuracy rate of at least 99 percent as measured by adjustments to assessments as a result of Board of Equalization, litigation, and appeal outcomes.

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2000 Actual	FY 2001 Actual	FY 2002 Estimate/Actual	FY 2003	FY 2004
Output:					
Total tax levy for Real Estate (in thousands)	\$996,738	\$1,084,372	\$1,228,941 / \$1,230,258	\$1,386,870	\$1,529,670
Parcels assessed	326,244	330,252	333,750 / 333,209	337,000	341,000
Efficiency:					
Cost per \$1,000 real estate tax levied (1)	\$5.67	\$5.53	\$5.61 / \$5.38	\$5.02	\$4.89
Cost per parcel assessed (1)	\$17.32	\$18.17	\$20.53 / \$19.87	\$21.38	\$21.94
Parcels per appraiser	7,092	7,180	6,274 / 6,207	6,358	6,434
Service Quality:					
Property assessment accuracy (2)	99.86%	99.75%	99.75% / 99.77%	99.75%	99.75%
Outcome:					
Property assessment accuracy (2)	99.86%	99.75%	99.75% / 99.77%	99.75%	99.75%

(1) Cost calculations include direct costs plus fringe benefits.

(2) Property assessment accuracy for performance indicators will be measured as of the end of the fiscal year. For example, revenue for FY 2004 is based on January 1, 2003 assessments and the accuracy figure is calculated as of June 30, 2004.

DEPARTMENT OF TAX ADMINISTRATION



Personal Property and Business License Division

Cost Center Summary					
Category	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	131/ 131	125/ 125	125/ 125	112/ 112	112/ 112
Total Expenditures	\$5,328,649	\$5,651,829	\$5,651,829	\$5,380,176	\$5,339,450

Goal

To establish and maintain an equitable and uniform basis for assessing County ad valorem taxes on personal property; and to administer County licenses, State Income Tax, and all other State and County programs assigned to the Division in accordance with mandated statutes.

Performance Measures

Objectives

- ♦ To maintain the cost per Personal Property and BPOL dollar levied at or below \$0.01 with no degradation in accuracy as measured by assessments exonerated as a percent of total assessments.
- ♦ To achieve an average response time of four days (48 hours for e-mail) to return an adjusted tax bill to a business after the taxpayer communicates a change in the tax information he/she originally reported.

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2000 Actual	FY 2001 Actual	FY 2002 Estimate/Actual	FY 2003	FY 2004
Output:					
Total tax levy for Personal Property and BPOL	\$478,541,766	\$529,721,540	\$556,970,059 / \$561,807,888	\$562,612,627	\$574,089,858
Value of Personal Property and BPOL tax bills adjusted	\$24,671,297	\$23,136,519	\$24,144,874 / \$22,310,357	\$25,334,066	\$24,116,010
Efficiency:					
Cost per tax dollar levied	\$0.01	\$0.01	\$0.01 / \$0.01	\$0.01	\$0.01
Service Quality:					
Exonerations as a percent of total assessments	5.0%	4.4%	4.3% / 4.0%	4.5%	4.5%
Adjusted tax bill response time (in days)	6.0	5.0	4.0 / 4.5	4.0	4.0
Outcome:					
Cost per tax dollar levied	\$0.01	\$0.01	\$0.01 / \$0.01	\$0.01	\$0.01
Change in average response time (in days)	(1.0)	(1.0)	(1.0) / 0.5	(0.5)	0.0

DEPARTMENT OF TAX ADMINISTRATION



Revenue Collection Division

Cost Center Summary					
Category	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	88/ 88	88/ 88	92/ 92	92/ 92	89/ 89
Total Expenditures	\$6,726,306	\$6,988,231	\$7,057,881	\$7,186,258	\$7,186,037

Goal

To bill and collect taxes while providing quality customer service, in order to maximize General Fund revenue with accountability and minimize the overall tax burden by maintaining low delinquency rates.

Performance Measures

Objectives

- ♦ To maintain a minimum 99.50 percent collection rate for current year real estate taxes, 96.93 percent for current year personal property taxes, and 98.00 percent for Business, Professional, and Occupational License taxes (BPOL).
- ♦ To maintain a 30 percent collection of accounts receivable (i.e. unpaid taxes from prior years), while maintaining a cost per dollar collected of no more than \$0.18.

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2000 Actual	FY 2001 Actual	FY 2002 Estimate/Actual	FY 2003	FY 2004
Output:					
Current year taxes collected:					
Real Estate	\$993,049,391	\$1,079,282,128	\$1,222,848,379 / \$1,225,980,110	\$1,385,248,840	\$1,487,307,525
Current year taxes collected:					
Personal Property	\$387,089,592	\$427,509,066	\$458,819,970 / \$457,944,080	\$458,979,780	\$468,581,636
Current year taxes collected:					
BPOL	\$79,541,864	\$89,266,311	\$87,154,888 / \$91,291,754	\$91,291,755	\$93,117,590
Delinquent taxes collected: Real Estate	\$7,753,426	\$6,713,396	\$6,879,238 / \$7,223,765	\$6,879,238	\$6,879,238
Delinquent taxes collected:					
Personal Property	\$11,140,648	\$9,807,844	\$8,200,559 / \$13,519,292	\$10,650,000	\$8,588,559
Delinquent taxes collected: BPOL	\$759,683	\$1,459,796	\$500,000 / \$1,595,541	\$500,000	\$500,000

DEPARTMENT OF TAX ADMINISTRATION

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2000 Actual	FY 2001 Actual	FY 2002 Estimate/Actual	FY 2003	FY 2004
Efficiency:					
Cost per current dollar collected	\$0.004	\$0.004	\$0.004 / \$0.004	\$0.004	\$0.004
Cost per delinquent dollar collected	\$0.10	\$0.11	\$0.12 / \$0.11	\$0.15	\$0.18
Service Quality:					
Percent of bills deliverable	99.3%	99.4%	99.4% / 99.4%	99.4%	99.4%
Customer satisfaction survey (1)	3.8	3.8	3.8 / 3.8	3.8	3.8
Outcome:					
Percent of current year taxes collected: Real Estate	99.63%	99.53%	99.50% / 99.65%	99.50%	99.50%
Percent of current year taxes collected: Personal Property	97.30%	97.05%	97.00% / 96.69%	96.93%	96.93%
Percent of current year taxes collected: BPOL	98.24%	98.50%	98.50% / 98.02%	98.00%	98.00%
Percent of accounts receivable collected (2)	28%	22%	34% / 29%	30%	30%

(1) Customer Satisfaction Survey rating is based on a 4.0 scale, with 4.0 being the highest.

(2) The FY 2001 Actual 'Percent of accounts receivable taxes collected' is 22 percent, not 34 percent, as previously published. This adjustment occurred because the current year penalty for late payment and current year interest for all tax types were erroneously included. The methodology for all other years has been to exclude these tax categories.